

1 Honorable Thomas S. Zilly  
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10 UNITED STATES DISTRICT COURT  
11 WESTERN DISTRICT OF WASHINGTON  
12 SEATTLE DIVISION

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14 UNITED STATES OF AMERICA, ) Case No. 2:17-cv-00668-TSZ  
15 Plaintiff, )  
16 v. ) **JUDGMENT**  
17 KOMRON M. ALLAHYARI and SHAUN )  
18 ALLAHYARI, )  
19 Defendants. )  
20 \_\_\_\_\_

21 Following a bench trial on September 5-6, 2018, and having issued Findings of Fact and  
22 Conclusions of Law, docket no. 94, which is incorporated by this reference, IT IS HEREBY  
23 ORDERED AND ADJUDGED:

24 1. Judgment was entered in favor of the United States and against Komron M.  
25 Allahyari on June 29, 2018 for federal income tax periods 1999-2002, 2004-2009, and 2011-  
26 2013, and for trust fund recovery penalties pursuant to 26 U.S.C. § 6672 for all four quarters of  
27 2000-2004 and the first two quarters of 2005, in the total amount of \$3,910,470.35, plus  
28 additional interest and statutory additions accruing from June 14, 2018, pursuant to 28 U.S.C. §  
29 1961(c)(1) and 26 U.S.C. §§ 6621 and 6622, less any payments or credits as provided by law.

1       2. The bench trial concerned Counts 4 – 6 of the United States’ Amended  
2 Complaint, docket no. 29, which encompassed all claims against Defendant Shaun Allahyari and  
3 concerned the parcel of real property which is the subject of this action (the “Subject Property”)  
4 and which is commonly described as 3453 77th Place SE, Mercer Island, Washington 98040, and  
5 bears King County Assessor’s Parcel No. 545880-0265-09. The legal description of the Subject  
6 Property is as follows:

7           LOT 8, BLOCK 4, MERCERDALE NUMBER 1, ACCORDING TO THE PLAT  
8 THEREOF RECORDED IN VOLUME 59 OF PLATS, PAGES 94 THROUGH  
96, IN KING COUNTY, WASHINGTON

9       3. With respect to the Subject Property, pursuant to the Court’s Minute Order  
10 (docket no. 63), the Court has found that Shaun Allahyari is entitled to the same priority position  
11 that the Boeing Employees Credit Union (“BECU”) held with respect to the amount that he paid  
12 to BECU for an assignment of deed of trust, which was recorded in King County, Washington at  
13 instrument number 20030805002125 (“BECU Deed of Trust”). Shaun Allahyari paid  
14 \$383,044.74 for the assignment. Docket No. 63. The Court concluded that as of September 30,  
15 2018, \$127,721.52 of interest had accrued on the BECU loan. Docket No. 94, ¶ 27. Therefore,  
16 as of September 30, 2018, Shaun Allahyari was entitled to priority in the amount of \$510,766.26,  
17 representing both principal and interest on the BECU loan. *Id.* ¶ 37. Interest shall accrue after  
18 September 30, 2018 at a rate of 4.125% annually.

19       4. With respect to the Subject Property, the 2005 Deed of Trust, which was recorded  
20 in King County, Washington at instrument number 20050726002070 (“2005 Deed of Trust”), is  
21 not a valid security interest pursuant to 26 U.S.C. § 6323. Additionally, the 2005 Deed of Trust is  
22 a fraudulent encumbrance pursuant to the Washington Uniform Fraudulent Transfer Act. The  
23 fraudulent encumbrance is hereby set aside.

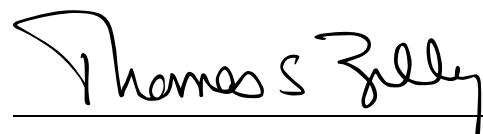
24       5. The United States has valid and subsisting federal tax liens arising from the  
25 liabilities set forth in paragraph 1 on all property and rights to property of Komron M. Allahyari,  
26 including the Subject Property. The United States’ federal tax and judgment liens against the

1 Subject Property are foreclosed, and the Subject Property shall be sold pursuant to 26 U.S.C.  
2 § 7403 and 28 U.S.C. § 2001, with the net proceeds to be disbursed as set forth in the Order of  
3 Foreclosure and Judicial Sale.

4       6.     The United States is entitled to its costs as the prevailing party on its claims  
5 against Defendant Komron Allahyari. The United States is not entitled to its costs against  
6 Defendant Shaun Allahyari, as neither party prevailed.

7 **IT IS SO ORDERED.**

8 Dated: October 30, 2018.



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10 Thomas S. Zilly  
11 United States District Judge  
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14 Presented by,

15 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

16 /s/ Yael Bortnick  
17 YAEL BORTNICK  
Trial Attorney, Tax Division

18 /s/ Nithya Senra  
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